

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	Chapter 11
MOTORS LIQUIDATION COMPANY <i>et al.</i> ,	:	
f/k/a General Motors Corp., et al.	:	Case No. 09-50026 (REG)
	:	
Debtors.	:	(Jointly Administered)

**RESPONSE OF OHIO DEPARTMENT OF TAXATION TO DEBTORS'
SEVENTEENTH OMNIBUS OBJECTION TO CLAIMS**

Ohio Department of Taxation ("Tax"), through Ohio Attorney General Richard Cordray, responds to Debtors' Seventeenth Omnibus Objection to Claims ("Objection") as follows:

1. Tax does not dispute that Debtors entered into the Amended and Restated Master Sale and Purchase Agreement ("Master Purchase Agreement") of June 26, 2009.
2. Tax does not disagree that the Master Purchase Agreement provides that General Motors, LLC ("New GM") assumes the payment of the liabilities of Debtors, including the claims of Tax.
3. Tax disagrees that the claims should be disallowed and expunged. The claims are owed by Debtors and therefore the claims should be allowed. New GM may pay the claims of Debtors. Tax is seeking only one recovery.
4. Debtor asserts that in many cases, the taxes in question have already been satisfied by New GM. If Debtors or New GM provide supporting documentation to Tax that claims or portions of claims have been paid, Tax will amend or withdraw its claims.

5. As the claims of Tax have been properly filed against Debtors, the claims should stand. The Master Purchase Agreement does not affect whether a claim is owed by Debtors to taxing authorities but only affects New GM's obligation to pay the claims. WHEREFORE, Ohio Department of Taxation respectfully requests that this Court deny Debtors' objection to claims 29386, 29383, 29384 and 29385 and allow the claims as filed.

Dated: 6/22/10

Respectfully Submitted,

RICHARD CORDRAY
Ohio Attorney General

/s/ Victoria D. Garry _____
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CERTIFICATE OF SERVICE

This is to certify that on June 22, 2010, a true and correct copy of Debtors' Seventeenth Omnibus Objection to Claims was served via the Court's electronic filing

system on all parties that have entered their appearance herein so as to receive electronic service of pleadings.

RICHARD CORDRAY
Ohio Attorney General

/s/ Victoria D. Garry
VICTORIA D. GARRY
Assistant Attorney General